Appendix 2 – Net Change National Funding Formula (NFF) Factor Values in 2027/28

Table 1 below shows the changes to core NFF factor values arising from the incorporation of grant funding into the funding formula from 2027/28. The table sets out the reduction associated with the teachers' pension employer contribution funding adjustment and the full-year equivalent Schools Budget Support Grant (SBSG 26) amounts that will be rolled into the NFF.

The resulting net change in factor values is shown in the final column. The figures shown in Table 1 are national base rates. School level allocations will continue to reflect Area Cost Adjustment (ACAs), which account for geographical variation in labour market costs.

Table 1: Net change in NFF factor values from SBSG 26 roll-in and teachers' pension funding adjustment

Factor	Teachers' pension contribution funding reduction	SBSG 26	Total
Primary basic per-pupil	-£178	£58	-£120
Key stage 3 baisc per-pupil	-£250	£81	-£169
Key stage 4 basic per-pupil	-£281	£91	-£190
Primary FSM6 per pupil	-£155	£50	-£105
Secondary FSM6 per-pupil	-£225	£75	-£150
Lump sum	-£6,600	£2,200	-£4,400